

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460, Revised Statutes of Alberta 2000 (the Act).

**between:**

***MRB Management Ltd., COMPLAINANT***

**and**

***The City Of Calgary, RESPONDENT***

**before:**

***J. Fleming, PRESIDING OFFICER  
S. Rourke, MEMBER  
D. Morice, MEMBER***

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2011 Assessment Roll as follows:

**ROLL NUMBER: 067144303**

**LOCATION ADDRESS: 1034 14<sup>th</sup> Ave. SW**

**HEARING NUMBER: 62613**

**ASSESSMENT: \$1,340,000**

This complaint was heard on 5th day of October, 2011 at the office of the Assessment Review Board located at Floor Number 3, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 10.

Appeared on behalf of the Complainant:

- *R. Klemke*

Appeared on behalf of the Respondent:

- *J. Toogood*

**Board's Decision in Respect of Procedural or Jurisdictional Matters:**

At the outset of the hearing, the Respondent asked for confirmation of the Assessment because there had been no disclosure by the Complainant, and in accordance with Matters Relating to Assessment Complaints Regulation (MRACR) (AR 310/2009) Section 8(2)(a) and Section 9(2), a composite assessment review board (CARB) must not hear any evidence that has not been disclosed in accordance with section 8. The Complainant advised that they had filed the Complaint and had expected to receive an explanation of their assessment from the City,

The CARB considered the arguments of both parties. The CARB recognizes that the Municipality generally waits for some disclosure by the Complainant in accordance with the above noted section 8 of the regulation which then triggers their disclosure report. In the CARB's experience, a significant percentage of Complainants do follow the procedure set out in Section 8. Some however do not, and in this case, the Complaint Form as provided to the municipality in accordance with MRACR section 3 (c) forms the only disclosure by the Complainant, and is acceptable to allow the hearing to proceed. The Complainant however is limited to presenting the evidence and argument that has been properly disclosed on the Complaint Form.

In the case at hand, the Complainant was allowed to present the contents of their Complaint Form. The Respondent filed no evidence beyond these procedural requests and so was restricted to questions on the Complainant's evidence. The Complainant filed Rebuttal, but this was not heard because, by its nature, rebuttal is a response to the other parties evidence, and because there is no evidence from the Respondent, there can be no rebuttal and so the Complainant's rebuttal evidence will not be admitted.

**Property Description:**

None of the hearing documentation included anything which would allow for an adequate description of the property.

**Issues:**

Is the fact that the assessed value has increased dramatically, sufficient reason to reduce the assessment?

**Complainant's Requested Value:**

\$560,000

**Board's Decision in Respect of Each Matter or Issue:**

Without detailed evidence on value, showing the year over year increase in assessment is not adequate proof to reduce the assessment.

**Board's Decision:**

The complaint is denied and the assessment is confirmed at \$1,340,000.

**Reasons:**

The Complainant indicated that the assessment on the property had increased by 155% from 2010 to 2011 from \$526,500 to \$1,340,000. They indicated that the change in previous years had been much more modest (-1.3% in 2009, and +5.2% in 2010).

The Complainant indicated that this type of increase was indefensible given that Calgary Real Estate Board average sales price had only increased 6.38%. Applying that 6.38% increase to the last year's assessment would result in an assessment of \$560,000, the amount they were asking their assessment be reduced to.

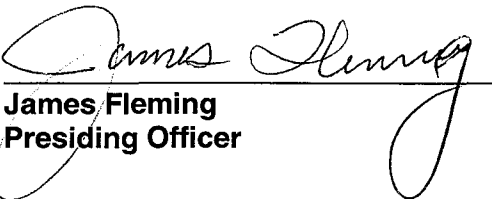
The Respondent presented no evidence beyond the procedural arguments noted above under the preliminary matter. They did ask that their objection to the showing of a photo of the subject be noted. The CARB had allowed the photo to be displayed as it was in the public domain.

The CARB considered the evidence. In the past, tribunals may have accepted evidence of year over year increases to provide additional support for a well researched presentation. Without definitive supporting information this argument cannot be given much weight. There are too many reasons why an assessment can increase (change in the method of valuation for instance or change in a significant input variable).

Likewise, tribunals are reluctant to place much weight on general surveys and studies, because they can mask a lot of individual issues (one type of property may increase faster or slower than another or one area may behave differently).

Because these were the sole pieces of evidence, the CARB finds insufficient evidence to disturb the assessment.

DATED AT THE CITY OF CALGARY THIS 21 DAY OF OCTOBER 2011.

  
James Fleming  
Presiding Officer

**APPENDIX "A"****DOCUMENTS PRESENTED AT THE HEARING  
AND CONSIDERED BY THE BOARD:**

<b>NO.</b>	<b>ITEM</b>
1. C1	Complainant Disclosure
2. R1	Respondent Disclosure

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*

*Any of the following may appeal the decision of an assessment review board:*

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*